

**FINANCIAL REPORT OF THE
ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4
ACADIA PARISH, LOUISIANA
FOR THE YEAR ENDED
SEPTEMBER 30, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/1/09

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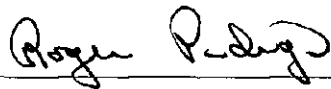
ANNUAL FINANCIAL STATEMENTS

March 17, 2009

Office of the Legislative Auditor
1600 Riverside North
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

In accordance with Louisiana Revised Statute 24:513, enclosed are the annual component unit financial statements for the Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana, as of and for the year ended September 30, 2008. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles except for GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

Sincerely,



Enclosure

MICHAEL W. JOHNSON

Certified Public Accountant

(A PROFESSIONAL CORPORATION)

Post Office Box 529 – 150 North 2nd Street

EUNICE, LOUISIANA 70535

Phone (337) 457-7951 • Fax (337) 457-7991

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of
Certified Public Accountants

Member Society
of
Louisiana Certified Public Accountants

To the Board of Commissioners
Acadia Fire Protection District No. 4
of Acadia Parish, Louisiana
Basile, Louisiana

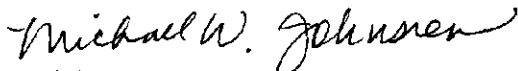
I have compiled the accompanying component unit financial statements of the Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana as of and for the year ended September 30, 2008, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Acadia Fire Protection District No. 4. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected not to implement the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The effects of this departure from generally accepted accounting principles have not been determined.

The Schedule of Per Diem Paid to Board Members on page 6 is presented for purposes of additional analysis and is not a required part of the component unit financial statements. I have not audited or reviewed that schedule and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's component unit financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Michael W. Johnson
Certified Public Accountant

March 17, 2009
Eunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statement Overview)

ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA

Combined Balance Sheet, All Fund Types and
Account Groups – September 30, 2008

ASSETS

GENERAL FUND

Assets:

Cash and Interest-Bearing Deposits	\$231,385
Ad Valorem Taxes Receivable	<u>25,607</u>

TOTAL ASSETS	<u>\$256,992</u>
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LIABILITIES AND FUND BALANCES

Liabilities:

Taxes Paid Under Protest	\$ 23,875
Total Liabilities	<u>\$ 23,875</u>

Fund Balance:

Reserved for Debt Services	\$134,040
Unreserved	<u>99,077</u>
Total Fund Balance	<u>\$233,117</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$256,992</u>
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See accompanying accountant's report.

ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance - Governmental Fund Types
For the Year Ended September 30, 2008

REVENUES:

Ad Valorem Taxes	\$164,723
Grants	5,000
Insurance Rebates	3,682
Interest	1,600
State Revenue Sharing	<u>14,997</u>
Total Revenues	<u>\$190,002</u>

EXPENDITURES:

Current Operating	\$113,122
Capital Outlay	500
Debt Service	<u>26,868</u>
Total Expenditures	<u>\$140,490</u>

Net Change in Fund Balance	\$ 49,512
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FUND BALANCE-BEGINNING OF THE YEAR	<u>183,605</u>
FUND BALANCE-END OF THE YEAR	<u>\$233,117</u>

See accompanying accountant's report.

ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA

Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
For the Year Ended September 30, 2008

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES:		
Ad Valorem Taxes	\$160,000	\$164,723
Grants	5,000	5,000
Insurance Rebates	4,000	3,682
Interest	600	1,600
State Revenue Sharing	<u>0</u>	<u>14,997</u>
Total Revenues	<u>\$169,600</u>	<u>\$190,002</u>
EXPENDITURES:		
Current Operating	\$120,100	\$113,122
Capital Outlay	5,000	500
Debt Service	<u>36,000</u>	<u>26,868</u>
Total Expenditures	<u>\$161,100</u>	<u>\$140,490</u>
Net Change in Fund Balance	\$ 8,500	\$ 49,512
FUND BALANCE-BEGINNING OF THE YEAR	<u>183,605</u>	<u>183,605</u>
FUND BALANCE-END OF THE YEAR	<u>\$192,105</u>	<u>\$233,117</u>

See accompanying accountant's report.

ACADIA FIRE PROTECTION DISTRICT NO. 4
Schedule Of Per Diem Paid To Board Members
For The Year Ended September 30, 2008

A schedule of compensation paid to the Board of Commissioners for the year ended September 30, 2008, is as follows:

Ronnie Clavier	\$ 500
John Kurta	1,100
Roger Pedigo	1,100
Richard Ruppert	300
Steve Miller	1,100
Laurent Bellard	<u>1,100</u>
Total	<u>\$5,200</u>

ACADIA FIRE PROTECTION DISTRICT NO. 4
Schedule Of Prior Year Findings
For The Year Ended September 30, 2008

None.

ACADIA FIRE PROTECTION DISTRICT NO. 4
Management's Corrective Action Plan
For The Year Ended September 30, 2008

None.